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أعضاء اللجنة الخامسة
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MEMBRES DE LA CINQUIEME COMMISSION
ЧЛЕНЫ ПЯТОГО КОМИТЕТА
MIEMBROS DE LA QUINTA COMISION

Addendum

البلد 国家 COUNTRY PAYS СТРАНА PAIS	المثل 代表 REPRESENTATIVE REPRÉSENTANT ПРЕДСТАВИТЕЛЬ REPRESENTANTE	المثلون المناوبون 候补代表 ALTERNATES SUPPLÉANTS ЗАМЕСТИТЕЛИ SUPLENTES	المستشارون 顾问 ADVISERS CONSEILLERS СОВЕТНИКИ CONSEJEROS
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UNITED
NATIONS

A

General Assembly

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A/C.5/45/16
9 October 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda items 118 and 124

PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

PATTERN OF CONFERENCES

Report of the Committee on Conferences

Programme budget implications of holding a special session of the International Civil Service Commission

Statement submitted by the Secretary-General in acccordance with rule 153 of the rules of procedure of the General Assembly

A. Introduction

1. The Executive Secretary of the International Civil Service Commission (ICSC), in a letter addressed to the Committee on Conferences dated 13 August 1990 1/ requested that arrangements be made to hold a special session of the Commission from 5 to 9 November 1990. This request constitutes an exception to section I, paragraph 7, of General Assembly resolution 40/243 which states that "no subsidiary organ of the General Assembly may meet at United Nations Headquarters during a regular session of the Assembly unless explicitly authorized by the Assembly".

2. The Committee on Conferences at its 317th meeting, on 23 August 1990, decided to recommend to the General Assembly that it authorize ICSC to hold the special session at Headquarters from 5 to 9 November 1990 on the understanding that (a) meetings would be accommodated as facilities and services became available so that the activities of the General Assembly itself were not adversely affected and (b) that a statement of programme budget implications would be submitted to the Assembly in accordance with existing procedures. 2/

READEX FICHE

B. Background to the request by ICSC

3. It will be recalled that the General Assembly, in its resolution 44/198, section I D, paragraph 4, had instructed the Commission to complete as soon as possible, and preferably by the end of 1991, a round of place-to-place surveys, on the understanding that the surveys at the seven headquarters duty stations and at other duty stations with more than 150 Professional staff members would be finalized by the end of 1990.

4. The place-to-place surveys at headquarters duty stations and Washington are currently under way and will be examined by the Commission's Advisory Committee on Post Adjustment Questions (ACPAQ) at a special session to be held from 15 to 19 October in New York. The recommendations of ACPAQ on the surveys, must then be considered and approved by the Commission before results are implemented. It is only at that stage that the surveys at the headquarters locations are considered to be completed.

C. Activities by which the proposed recommendation would be implemented

5. Should the General Assembly decide to approve the recommendation of the Committee on Conferences, a special session of ICSC would be held from 5 to 9 November 1990 in New York to consider the recommendations of ACPAQ on the results of the surveys mentioned in paragraph 3 above.

6. It is assumed that the related conference services would be provided for the session on the following basis:

(a) The Commission would hold two meetings a day, one in the morning and one in the afternoon;

(b) Interpretation would be provided in four official languages of the General Assembly (English, French, Russian and Spanish);

(c) There would be a total of 60 pages (8 documents) of documentation to be issued in English, French, Russian and Spanish.

7. It is envisaged that the necessary substantive support services to the Commission would be provided by the regular staff of the Commission's secretariat. The special session would also entail payment of travel costs and daily subsistence allowance for the members of the Commission.

D. Additional requirements at full cost

8. The requirements for holding the special session have been estimated as follows:

(a) Conference-servicing costs (New York, one week):

	$	$
(i) Pre-session documentation		
(40 pages, 4 documents: E,F,R,S)	26 600	
(ii) In-session documentation		
(20 pages, 4 documents: E,F,R,S)	13 900	
(iii) Meeting servicing		
(Interpretation: E,F,R,S)	27 800	
Total (a)		68 300

(b) Substantive costs

Travel and daily subsistence allowance for 13 members of the Commission for the one-week special session in New York	68 000

E. Potential for absorption

9. The estimates of conference-servicing costs of $68,300 outlined in section D above are provided for information purposes only since, as stated in paragraph 2 above, the meetings of the special session of ICSC would be accommodated as facilities and services become available.

10. As to the additional substantive costs associated with the special session ($68,000), it is envisaged that they would be met from within the existing resources in section 28H of the programme budget for the biennium 1990-1991.

F. Request for additional appropriation

11. Should the General Assembly approve the recommendation contained in paragraph 141 of the report of the Committee on Conferences, 2/ no additional appropriations would be required under section 28H or 29 of the programme budget for the biennium 1990-1991.

Notes

1/ A/AC.172/1990/CRP.5.

2/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 32 (A/45/32) para. 141.

UNITED
NATIONS

A

General Assembly

Distr.
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8 October 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 121

FINANCIAL EMERGENCY OF THE UNITED NATIONS

Analysis of the financial situation of the United Nations

Report of the Secretary-General

INTRODUCTION

1. At its forty-fourth session, after considering the report of the Secretary-General on the financial emergency of the United Nations, 1/ the General Assembly adopted resolution 44/195 B on 21 December 1989. In that resolution the General Assembly:

(a) Reaffirmed its commitment to seek a comprehensive and generally acceptable solution to the financial problems of the United Nations, based on the principle of the collective financial responsibility of Member States and in strict compliance with the Charter of the United Nations;

(b) Urged all Member States to meet their financial obligations under the Charter by paying promptly and in full all assessed contributions and advances to the Working Capital Fund;

(c) Requested the Secretary-General, in addition to sending his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of all outstanding assessed contributions to all peace-keeping operations, as well as seeking further voluntary contributions for peace-keeping operations;

(d) Also requested the Secretary-General to submit a report on the financial emergency of the United Nations to the General Assembly at its forty-fifth session by 10 October 1990, including therein a comprehensive analysis of the financial situation of the United Nations and the results of his efforts in implementation of the request cited in the previous subparagraph.

/...

I. CURRENT AND FORESEEN DEFICIT AND THE CASH-FLOW SITUATION OF THE ORGANIZATION

2. Every year since 1965 the General Assembly has included an item entitled "Financial emergency of the United Nations" in its agenda. Despite the appeals and expressions of commitment contained in the related resolutions adopted by the General Assembly, solutions have not been found; thus the financial situation of the Organization continues to be as precarious as ever.

A. Extent, rate of increase and composition of the short-term deficit

3. The basic definition of the short-term deficit of the United Nations was established by the Negotiating Committee on the Financial Emergency of the United Nations, in its report to the General Assembly at its thirty-first session. 2/ Since that time, it has been traditional to provide an analysis of the short-term deficit each year in the report of the Secretary-General on the financial emergency.

4. As shown in annex I, the short-term deficit of the United Nations is composed of: (a) amounts outstanding as a result of withholdings by some Member States of their shares of assessed contributions in respect of certain items in the regular budget; (b) unpaid assessments which were transferred to a special account pursuant to General Assembly resolutions 3049 C (XXVII) of 19 December 1972 and 36/116 A of 10 December 1981; (c) withholdings of assessments in respect of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL) by certain Member States; (d) net obligations incurred in excess of available funds in respect of UNEF (1956) and the United Nations Operation in the Congo (ONUC); (e) the repayment due to Member States for credits in surplus accounts for UNEF (1956) and ONUC; less (f) voluntary contributions to the United Nations Special Account.

5. Any unpaid assessments pertaining to the regular budget and to peace-keeping operations which have not been characterized by Member States as withholdings on the basis of positions of principle are therefore excluded from the estimate of the short-term deficit (see para. 8 below).

6. The combined short-term deficit, so defined and projected to 31 December 1990, is currently estimated at $260.7 million, compared with an estimated $315.0 million for 1989. The decrease of an estimated $54.3 million between 1989 and 1990 results from: (a) the payment in full by four Member States and partial payment by one Member State of amounts previously withheld from their assessed contributions to the regular budget; (b) the partial payment by eight Member States of amounts previously withheld from their assessed contributions to peace-keeping operations; and (c) an increase in the level of the Special Account resulting from interest earned on the balance available in the Account.

7. Annex II traces the evolution of the short-term deficit since 1974.

8. In addition to this short-term deficit, largely due to withholdings by Member States on the basis of positions of principle of their assessed contributions both for the regular budget and for peace-keeping operations financed by assessed contributions, the financial difficulties of the Organization are exacerbated by non-payment or delays in payment by a number of Member States of assessed contributions to the regular budget and to peace-keeping operations. As indicated in paragraphs 11 to 19 below, the level of outstanding contributions to the regular budget and to peace-keeping operations financed by assessed contributions has continued to increase dramatically.

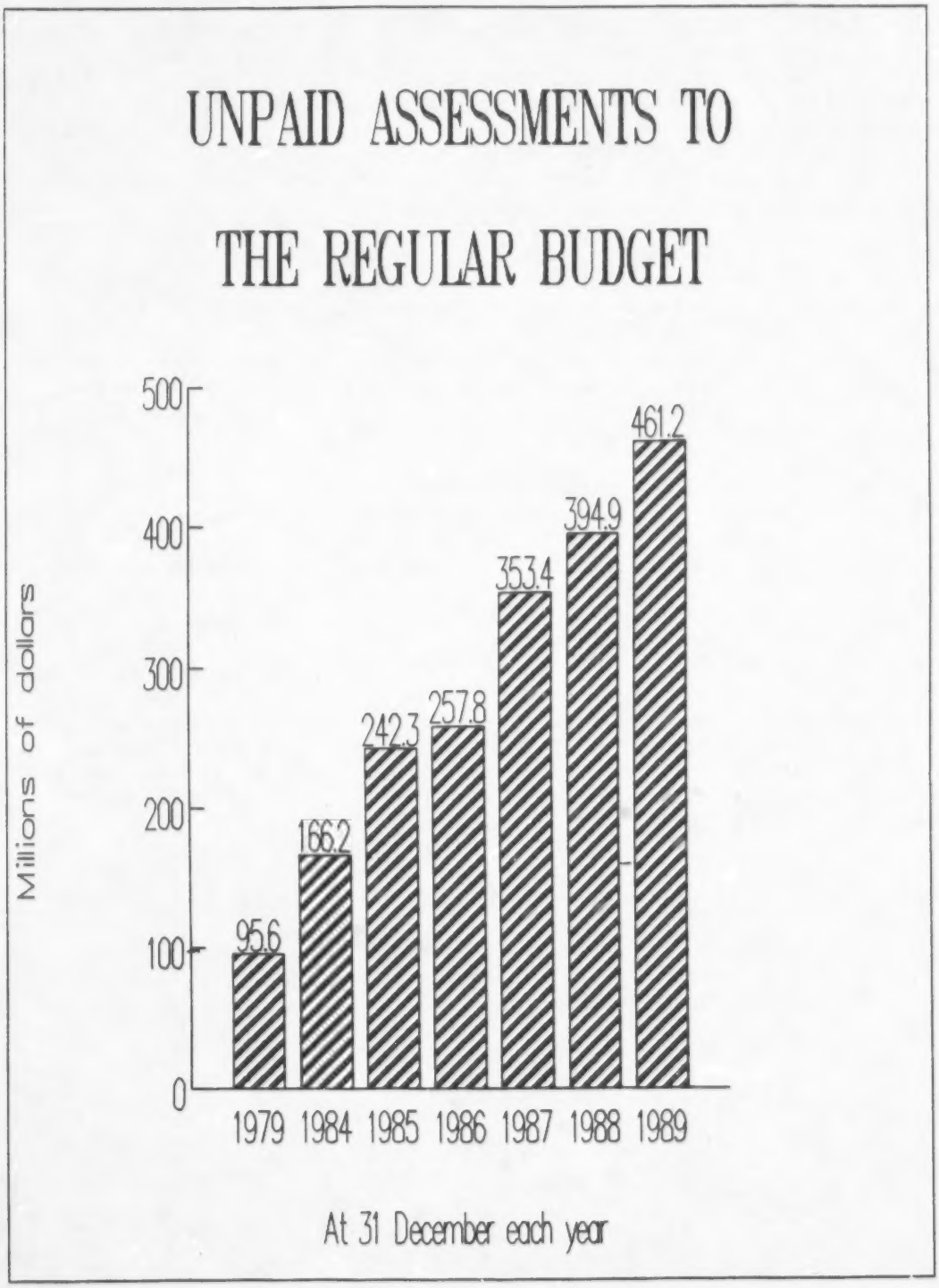
9. In respect of peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1990, unpaid debts to Member States which have participated in peace-keeping operations under agreements with the United Nations that provided for reimbursement for the services rendered, mainly provision of troops, will amount to some $272 million. Thus, the troop-contributing Member States continue to bear the full burden of the effect of the shortfall in payments of assessed contributions for peace-keeping operations.

10. A shortfall in payments to the regular budget, whether due to withholdings or to delays in the payment of assessments, results in an immediate cash shortage in respect of the day-to-day needs of the Organization. Given the magnitude of the total shortfall in payments to the regular budget, other sources of funding are required most of the time to meet day-to-day cash requirements, mainly for payroll and payment to vendors. In order to meet these obligations, the Organization has used the funds available in the Working Capital Fund ($100 million) as well as in the Special Account (estimated at some $123 million by 31 December 1990) and, in addition, the amounts realized from the suspension of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget, when available (see paras. 20 to 25 below). It has also been necessary on occasions to resort to temporary borrowing from peace-keeping and other funds to meet some of the cash requirements for the regular budget.

B. Payment of assessed contributions to the regular budget

11. The level of unpaid assessed contributions, whether caused by past withholdings or late payments, has increased exponentially over the past 10 years, as shown in figure 1 below:

Figure 1


UNPAID ASSESSMENTS TO
THE REGULAR BUDGET
Millions of dollars
500
400
300
200
100
0
95.6
166.2
242.3
257.8
353.4
394.9
461.2
1979
1984
1985
1986
1987
1988
1989
At 31 December each year

/...

12. At the end of 1989 these outstanding contributions substantially exceeded the $412.5 million then available from the Working Capital Fund ($100 million), the Special Account (about $113.5 million) and the amounts realized from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) ($199.0 million).

13. As the following statistics demonstrate, in 1990 the pattern of payment by Member States of their assessed contributions to the regular budget has been even more unsatisfactory than was the case in 1989:

Paid in full:	60 States at end September 1990
	64 States at end September 1989
Have outstanding assessments:	99 States at end September 1990
	95 States at end September 1989
Owe more than current year's assessment:	56 States at end September 1990
	50 States at end September 1989
Made no payment at all:	32 States at end September 1990
	37 States at end September 1989

14. The percentages of annual regular budget assessed contributions paid as at 30 June and 30 September 1990 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1983. The table shows that the percentage of assessed contributions paid by the end of the year, which had steadily declined between 1984 and 1987, increased in 1988 as a result of the special efforts made by many Member States. During the first half of 1989 and again in 1990, however, the results were much less encouraging.

	1983	1984	1985	1986	1987	1988	1989	1990
30 June	42.0	42.6	35.5	49.6	52.0	56.5	48.0	47.9
30 September	50.3	47.7	53.6	57.8	56.1	63.3	64.6	64.3
31 December	79.3	81.9	72.1	70.3	63.8	66.0	66.4	-

15. Annex III to the present report provides detailed information on the status of contributions to the regular budget as at 30 September 1990. As can be seen from that annex, at that date, with only three months left in 1990, unpaid contributions to the regular budget totalled $641.0 million, of which $345.8 million was outstanding for 1989 and prior years and $295.2 million relates to 1990. The significance of the amount outstanding may be measured by the fact that it is the equivalent of more than three quarters of the regular budget assessment for 1990.

C. Payment of assessed contributions to peace-keeping operations

16. As indicated in paragraph 8, non-payment or delays in payment by a number of Member States of their assessed contributions for peace-keeping operations have also exacerbated the financial difficulties of the United Nations. As the number of peace-keeping operations financed by assessed contributions has increased substantially in the past three years, the problem of obtaining sufficient contributions to keep each operation funded has grown proportionally.

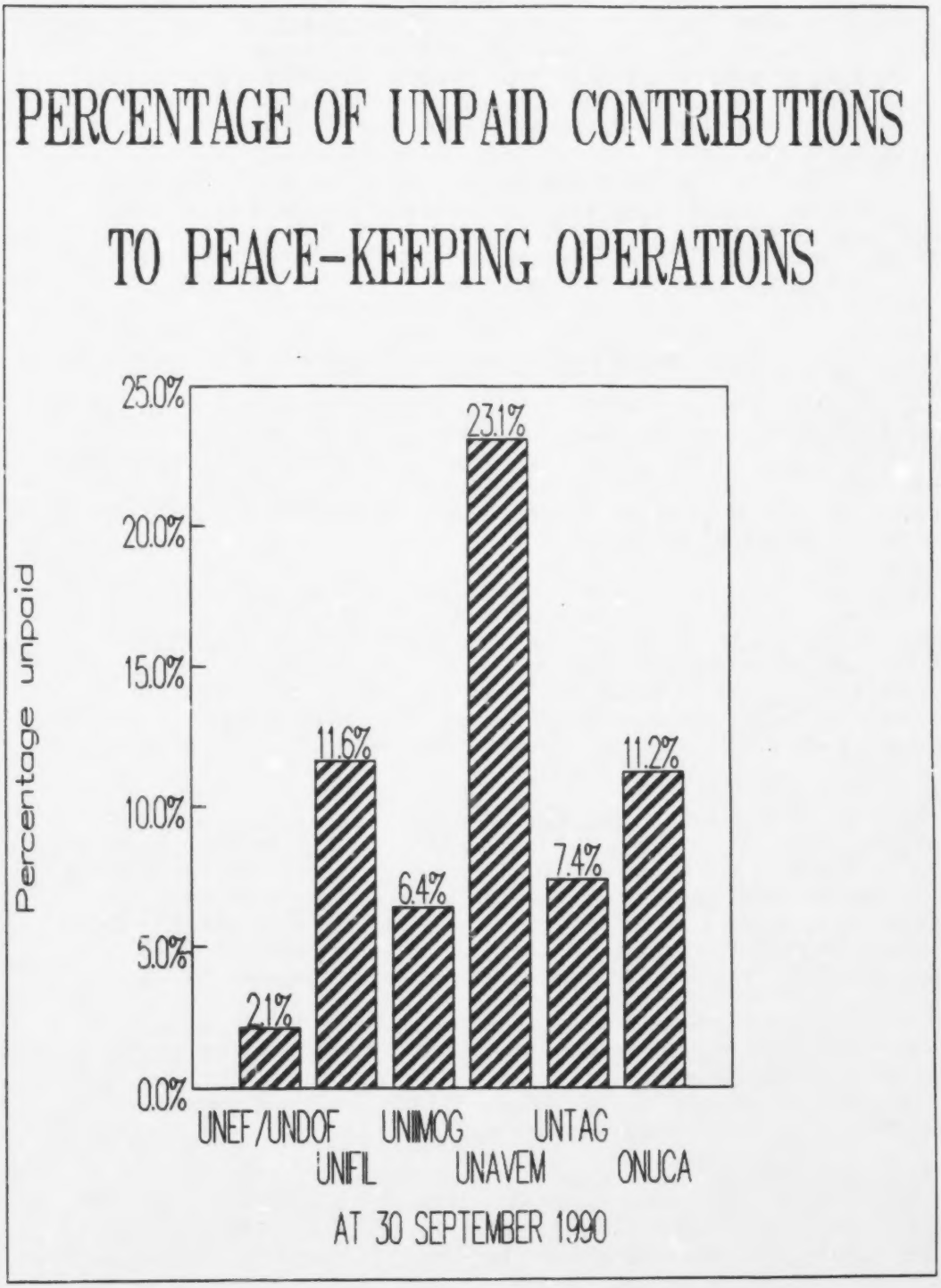
17. There are six peace-keeping operations currently financed by assessed contributions: UNEF/UNDOF; UNIFIL; the United Nations Iran-Iraq Military Observer Group (UNIIMOG); the United Nations Angola Verification Mission (UNAVEM); the United Nations Transition Assistance Group (UNTAG); and the United Nations Observer Group in Central America (ONUCA). At 30 September 1990 outstanding contributions to these peace-keeping operations totalled $430.9 million, as shown below:

	Outstanding contributions as of 30 September 1990 (millions of United States dollars)
UNEF/UNDOF a/	19.6
UNIFIL b/	360.3
UNIIMOG c/	11.0
UNAVEM d/	3.4
UNTAG e/	30.2
ONUCA f/	6.4

a/ Assessments through 30 November 1990.
b/ Assessments through 31 January 1991.
c/ Assessments through 30 September 1990.
d/ Assessments through 2 January 1991.
e/ Assessments through 31 March 1990.
f/ Assessments through 7 November 1990.

18. The relationship of the outstanding contributions for each of these six peace-keeping operations to the amounts assessed from the inception of each operation through its current mandate is illustrated in figure 2 below:

Figure 2


PERCENTAGE OF UNPAID CONTRIBUTIONS
TO PEACE-KEEPING OPERATIONS
Percentage unpaid
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
2.1%
11.6%
6.4%
23.1%
7.4%
11.2%
UNEF/UNDOF
UNIFIL
UNIMOG
UNAVEM
UNTAG
ONUCA
AT 30 SEPTEMBER 1990

19. The dramatic increase in the number of peace-keeping operations financed by assessed contributions has also focused attention on the problem of start-up financing for such operations. This refers to the funds needed for costs that have to be met before the General Assembly has acted to approve the financing of the operation and prior to the receipt of an adequate level of assessed contributions. The basic mechanism available for this purpose is the Working Capital Fund, which may be utilized under the provisions governing unforeseen and extraordinary expenses. The Working Capital Fund is, however, also required to meet shortfalls in receipt of assessed contributions to the regular budget, as indicated in paragraph 10 above. At its present level of $100 million, the Working Capital Fund is clearly insufficient to serve both purposes.

D. Suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d)

20. As one measure to deal with the Organization's financial problems, the General Assembly decided, in resolutions 2947 A and B (XXVII), 36/116 B, 40/241 B and 42/216 A, to suspend the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the surpluses under the regular budget arising at the end of 1972 and at the end of the 1980-1981, 1982-1983, 1984-1985 and 1986-1987 bienniums.

21. When these financial regulations are applied, the United Nations returns to each Member State its share of the balance of the appropriations not required to discharge obligations in respect of goods, supplies and services rendered in the financial period or to liquidate any other outstanding legal obligation of the financial period. This is accomplished by giving each Member State a credit against its assessed contribution in the second year of the biennium following the one in which the obligations lapse.

22. The suspension of the provisions of these regulations with respect to the regular budget was designed to increase the cash available to the United Nations by enabling the Organization to retain, temporarily, any budgetary savings that may have been effected. The intended result of this arrangement is, however, achieved only when assessments are paid in full. With outstanding contributions at their current unprecedented level, the budgetary savings retained are merely theoretical; they are not cash.

23. In any event, suspension of the provisions of these financial regulations can be regarded only as a temporary palliative for the financial difficulties of the Organization, since the amounts so realized must be returned to Member States at some point, that is, when the financial situation of the Organization so permits.

24. As a result of the suspension of the above-mentioned financial regulations, $3.9 million was realized in 1974, $5.4 million in 1983, $20.4 million in 1985 and $22.7 million in 1987. If all assessments were to be paid in full, $146.6 million would have been realized in 1989 and another $15.8 million would be realized in 1991. Thus, it is now estimated that the maximum amount to be realized cumulatively by 1991 pursuant to the above-mentioned resolutions would be $214.8 million. Annex IV A provides a

detailed explanation of the results of the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget.

25. In parallel actions with respect to peace-keeping operations, the General Assembly, concerned that the Secretary-General was facing growing difficulties in meeting the obligations of UNEF/UNDOF and of UNIFIL, decided in its resolutions 33/13 E of 14 December 1978 in respect of UNEF/UNDOF and 34/9 E of 17 December 1979 in the case of UNIFIL, to suspend temporarily the provisions of financial regulations 4.3, 4.4, 5.2(b) and 5.2(d) in connection with the unencumbered balances and/or surpluses in the special accounts of UNEF/UNDOF and UNIFIL, respectively. The General Assembly also decided that these amounts should be entered in a separately-identified account and be held in suspense pending its further decisions. In each of the years since that time, the General Assembly has taken similar actions, with the result that a total of $113,909,172 has been placed in suspense. Of this amount, $60,410,365 relates to UNEF/UNDOF and $53,498,807 relates to UNIFIL. Details of the results of the actions taken by the General Assembly are shown in annex IV B to the present report.

E. Estimated withholdings by Member States from the regular budget

26. As shown in detail in annex V A, seven Member States have withheld payment toward certain specific items included in the approved regular budgets. Their estimated cumulative withholdings, projected to 31 December 1990, amount to $60.6 million. These withholdings do not include $16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

F. Estimated withholdings from peace-keeping activities

27. Annex V B details the estimated withholdings by Member States from assessed peace-keeping activities. As shown therein, 13 Member States have been withholding payments to UNEF (1973) and UNDOF, and 21 Member States to UNIFIL. Their cumulative withholdings, projected to 31 December 1990, amount to $7.5 million with respect to UNEF and UNDOF and to $186.9 million with respect to UNIFIL. These withholdings do not include $36 million and $19.6 million in unpaid assessed contributions for UNEF/UNDOF and UNIFIL respectively for the periods ended 31 December 1981; the said amounts were transferred to a special account under the provisions of General Assembly resolution 36/116 A of 10 December 1981.

G. Voluntary contributions received from Member States

28. The United Nations Special Account was established pursuant to General Assembly resolution 2053 A (XX) of 15 December 1965 to record the results of the Secretary-General's appeal to the Governments of "all Member States to make voluntary contributions so that the financial difficulties of the Organization may be solved and the future may be faced with renewed hope and confidence". By General Assembly resolution 3049 A (XXVII) of

19 December 1972, the Secretary-General was requested to establish a special account into which "voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization".

29. No new contributions to the Special Account have been received in 1990. As indicated in paragraph 10, the Special Account has had to be used to supplement the Working Capital Fund to meet the day-to-day cash needs of the Organization, a purpose for which it was not intended. The status of this account is shown in annex VI to the present report.

H. Cash-flow situation

30. Annex VII shows the General Fund cash flow from January 1986 to the end of December 1990. The figures provided on income are actual through September 1990, and estimated for the next three months. The figures on disbursements are actual through August 1990 and estimated from September to December 1990. Further information on this subject will be provided in the Secretary-General's report on the current financial crisis of the United Nations later in the forty-fifth session.

I. Increase in the Working Capital Fund

31. The Working Capital Fund was established in 1946 for the purpose of providing sufficient liquidity to enable the Secretary-General to advance from it such sums as might be necessary to finance budgetary appropriations, pending the receipt of contributions. It was also meant to cover commitments which might be duly authorized under the provisions of the resolutions adopted by the General Assembly to meet unforeseen and extraordinary expenses of the Organization. The establishment of the Working Capital Fund was based on a recommendation of the Preparatory Commission of the United Nations, which stated, inter alia, that "a Working Capital Fund should form an essential feature of the permanent financial arrangements of the Organization in order to ensure means for financing various contingencies." 3/

32. In view of the chronic cash-flow difficulties related to regular budget requirements, as well as the increased demand for cash to finance the start-up costs of new peace-keeping operations, the Secretary-General continues to believe that it is essential to increase the Working Capital Fund from its present level of $100 million to a level of not less than $200 million.

33. In paragraphs 28 to 39 of his report to the forty-fourth session of the General Assembly on the financial emergency of the United Nations, 1/ the Secretary-General described the considerations which, in the past, had been deemed relevant in establishing the level of the Working Capital Fund and provided the reasons for his proposal that the Working Capital Fund should be increased to not less than $200 million. He also outlined a number of options for financing the increase.

34. The Advisory Committee on Administrative and Budgetary Questions, in paragraph 12 of its related report to the General Assembly at its forty-fourth session, 4/ recommended that consideration of the Secretary-General's proposal on this matter be deferred to the forty-fifth session. In this connection, the Advisory Committee indicated that it would return to the matter on a priority basis at its session to be held in the spring of 1990 with a view to preparing a comprehensive report that would attempt to address all major aspects of the issue and submit definitive recommendations on the subject.

II. CONCLUSION

35. As detailed in section I of the present report, the financial position of the Organization continues to be precarious. The primary means of resolving these financial difficulties, and the one which would result in the lowest cost to Member States, remains that of the prompt payment by every Member State, within 30 days of receipt of an assessment letter, of all its assessed contributions in accordance with financial regulation 5.4. Unless this is done, the Organization will continue to face the very real risk of defaulting on its day-to-day financial commitments.

36. Other options, such as the authority to borrow commercially when required and the issuance of certificates of indebtedness against the arrears of Member States, could be considered to alleviate the financial difficulties. Both of these proposals have received negative reactions from Member States in the past and are therefore not being put forward at this time. Voluntary contributions, though welcome when freely and unconditionally provided, are unlikely to be adequate to resolve the situation.

37. The Secretary-General therefore remains convinced that the only way to restore and maintain the financial viability of the United Nations is for the membership to assume its collective responsibility and to authorize an increase in the Working Capital Fund through assessments on all Member States.

Notes

1/ A/C.5/44/27.

2/ Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37), para. 46.

3/ Report of the Preparatory Commission of the United Nations (PC/20).

4/ A/44/873.

Annex I

COMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE UNITED NATIONS AS AT 31 DECEMBER 1990 AND 1989 a/

(In millions of United States dollars)

		1990	1989
1.	Regular budget and Working Capital Fund b/		
	Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items (see annex V A)	60.6	59.8
	Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	16.6	16.6
	Subtotal	77.2	76.4
2.	UNEF (1973) and UNDOF c/		
	Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	7.5	31.7
	Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	36.0	36.0
	Subtotal	43.5	67.7
3.	UNIFIL d/		
	Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	186.9	208.9
	Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	19.6	19.6
	Subtotal	206.5	228.5
4.	UNEF (1956) and ONUC		
	Conditional voluntary contributions received; repayable to Governments	2.2	2.2
	Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	80.5 e/	81.6 e/
	Less: Financed from the sale of United Nations bonds	(44.0)	(44.0)
	Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(3.9)	(3.9)
	Net obligations incurred in excess of available funds	34.8	35.9
5.	Total gross deficit	362.0	408.5

/...

Annex I (continued)

		1990	1989
	Total gross deficit (brought forward)	362.0	408.5
6.	Less: Voluntary contributions and pledges to the United Nations Special Account (see annex VI)	(123.0) f/	(114.5) f/
7.	Net "A" deficit	239.0	294.0
8.	Add: Amounts to be repaid or credited to Member States from surplus accounts for contributions to UNEF (1956) and ONUC	21.7	21.0
9.	Net "B" deficit	260.7	315.0

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a/ For the definition of the short-term deficit, see para. 4.

b/ The deficit shown does not take into account $214.8 million retained at 31 December 1989 as a result of various General Assembly resolutions which suspended the provisions of financial regulations 5.2(d), 4.3 and 4.4 (see annex IV A).

c/ The deficit shown does not take into account $60.4 million currently held in suspense as a result of annual General Assembly resolutions since the thirty-third session which suspended financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of the UNEF (1973) and UNDOF (see annex IV B).

d/ The deficit shown does not take into account $53.5 million currently held in suspense as a result of annual General Assembly resolutions since the thirty-fourth session which suspended the provisions of financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of UNIFIL (see annex IV B).

e/ The above amounts have taken into consideration the claims received from Governments but not yet accepted by the United Nations and estimates for provisions in respect of reimbursable costs for which no claims have yet been received from Governments; the amount shown includes an allowance of $3.8 million resulting from currency translations.

f/ Excludes $10 million received for the purposes of General Assembly resolution 3049 A (XXVII) which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

Annex II

EVOLUTION OF THE ESTIMATED SHORT-TERM DEFICIT OF THE UNITED NATIONS a/

(In millions of United States dollars)

	Up to 1974	1975 to 1982	1983 to 1986	1987	1988	1989	1990
Opening balance, short-term deficit	-	71.7	306.6	390.6	356.0	326.4	315.0
Add: Estimated withholdings of Member States -							
Regular budget	45.1	54.0	19.5	(34.4)	(3.8)	(4.0)	0.8
UNEF/UNDOF	7.7	55.2	4.7	(0.3)	0.4	-	(24.2)
UNIFIL	-	149.5	92.9	4.0	(21.2)	3.3	(22.0)
Adjustments -							
UNEF (1956) and ONUC	44.1	(9.9)	(0.7)	2.5	(1.2)	1.1	(1.1)
Surplus account repayments	16.1	6.4	0.2	(1.8)	0.5	(0.4)	0.7
Less: Contributions to and interest on Special Account	(41.3)	(20.3)	(32.6)	(4.6)	(4.3)	(11.4)	(8.5)
Net increment	71.7	234.9	84.0	(34.6)	(29.6)	(11.4)	(54.3)
Closing balance, short-term deficit	71.7	306.6	390.6	356.0	326.4	315.0	260.7

a/ For the definition of the short-term deficit, see para. 4.

Annex III

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET FOR 1990
AS AT 30 SEPTEMBER 1990

(In United States dollars)

Member State	1990 scale of assessments (%)	Contributions payable as at 1 January 1990			Collections in 1990 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Afghanistan	0.01	74 708	79 087	153 795	74 708	0	79 087	79 087
Albania	0.01	0	79 087	79 087	79 087	0	0	0
Algeria	0.15	0	1 186 304	1 186 304	490 000	0	696 304	696 304
Angola	0.01	2 254	79 087	81 341	2 254	0	79 087	79 087
Antigua and Barbuda	0.01	170 000	79 087	249 087	40 000	130 000	79 087	209 087
Argentina	0.66	4 984 009	5 219 735	10 203 744	1 365 056	3 618 953	5 219 735	8 838 688
Australia	*1.57*	*0*	*12 416 645*	*12 416 645*	12 416 645 a/	0	0	0
Austria	0.74	0	5 852 432	5 852 432	5 852 432	0	0	0
Bahamas	0.02	0	158 173	158 173	94 000	0	64 173	64 173
Bahrain	0.02	0	158 173	158 173	158 173	0	0	0
Bangladesh	0.01	0	79 087	79 087	79 087 a/	0	0	0
Barbados	0.01	0	79 087	79 087	79 087	0	0	0
Belgium	1.17	0	9 253 169	9 253 169	9 253 169 a/	0	0	0
Belize	0.01	0	79 087	79 087	79 087	0	0	0
Benin	0.01	198 585	79 087	277 672	51 300	147 285	79 087	226 372
Bhutan	0.01	0	79 087	79 087	0	0	79 087	79 087
Bolivia	0.01	79 575	79 087	158 662	154 283	0	4 379	4 379
Botswana	0.01	0	79 087	79 087	79 087	0	0	0
Brazil	1.45	7 221 715	11 467 602	18 689 317	5 221 715	2 000 000	11 467 602	13 467 602
Brunei Darussalam	0.04	0	316 348	316 348	316 348	0	0	0
Bulgaria	0.15	594 001	1 186 304	1 780 305	888 643 a/	0	891 662	891 662
Burkina Faso	0.01	124 145	79 087	203 232	104 895	19 250	79 087	98 337
Burundi	0.01	182 848	79 087	261 935	112 360	70 488	79 087	149 575
Byelorussian Soviet Socialist Republic	0.33	228 797	2 609 867	2 838 664	2 609 867 a/	0	228 797	228 797
Cambodia	0.01	196 914	79 087	276 001	76 000	120 914	79 087	200 001
Cameroon	0.01	74 708	79 087	153 795	89 498	0	64 297	64 297
Canada	3.09	0	24 437 854	24 437 854	24 437 854	0	0	0
Cape Verde	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Central African Republic	0.01	142 089	79 087	221 176	20 000	122 089	79 087	201 176
Chad	0.01	175 051	79 087	254 138	19 424	155 627	79 087	234 714
Chile	0.08	400 000	632 696	1 032 696	190 000	210 000	632 696	842 696
China	0.79	0	6 247 866	6 247 866	6 247 866	0	0	0
Colombia	0.14	0	1 107 217	1 107 217	1 107 217	0	0	0
Comoros	0.01	116 995	79 087	196 082	0	116 995	79 087	196 082
Congo	0.01	116 840	79 087	195 927	0	116 840	79 087	195 927
Costa Rica	0.02	0	158 173	158 173	127 914	0	30 259	30 259
Côte d'Ivoire	0.02	184 147	158 173	342 320	184 147	0	158 173	158 173
Cuba	0.09	966 223	711 782	1 678 005	700 069	266 154	711 782	977 936

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Annex III (continued)

Member State	1990 scale of assessments (%)	Contributions payable as at 1 January 1990			Collections in 1990 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Cyprus	0.02	0	158 173	158 173	158 173	0	0	0
Czechoslovakia	0.66	0	5 219 735	5 219 735	5 219 735 a/	0	0	0
Denmark	0.69	0	5 456 996	5 456 996	5 456 996 a/	0	0	0
Djibouti	0.01	74 708	79 087	153 795	37 354	37 354	79 087	116 441
Dominica	0.01	88 535	79 087	167 622	61 707	26 828	79 087	105 915
Dominican Republic	0.03	659 427	237 261	896 688	0	659 427	237 261	896 688
Ecuador	0.03	254 974	237 261	492 235	376 826	0	115 409	115 409
Egypt	0.07	478 174	553 608	1 031 782	1 031 782	0	0	0
El Salvador	0.01	182 721	79 087	261 808	72 413	110 308	79 087	189 395
Equatorial Guinea	0.01	189 673	79 087	268 760	0	189 673	79 087	268 760
Ethiopia	0.01	0	79 087	79 087	79 087	0	0	0
Fiji	0.01	0	79 087	79 087	79 087	0	0	0
Finland	0.51	0	4 033 433	4 033 433	4 033 433	0	0	0
France	6.25	0	49 429 319	49 429 319	49 429 319 a/	0	0	0
Gabon	0.03	0	237 261	237 261	0	0	237 261	237 261
Gambia	0.01	79 080	79 087	158 167	0	79 080	79 087	158 167
German Democratic Republic	1.28	0	10 123 125	10 123 125	10 123 125 a/	0	0	0
Germany, Federal Republic of	8.08	0	63 902 224	63 902 224	63 902 224 a/	0	0	0
Ghana	0.01	0	79 087	79 087	79 087	0	0	0
Greece	0.40	0	3 163 476	3 163 476	3 163 476 a/	0	0	0
Grenada	0.01	156 216	79 087	235 303	0	156 216	79 087	235 303
Guatemala	0.02	413 281	158 173	571 454	119 555	293 726	158 173	451 899
Guinea	0.01	0	79 087	79 087	0	0	79 087	79 087
Guinea-Bissau	0.01	0	79 087	79 087	0	0	79 087	79 087
Guyana	0.01	125 224	79 087	204 311	0	125 224	79 087	204 311
Haiti	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Honduras	0.01	74 708	79 087	153 795	78 850	0	74 945	74 945
Hungary	0.21	1 115 853	1 660 825	2 776 678	1 660 825 a/	0	1 115 853	1 115 853
Iceland	0.03	0	237 261	237 261	237 261	0	0	0
India	0.37	1 107	2 926 216	2 927 323	2 926 791	0	532	532
Indonesia	0.15	0	1 186 304	1 186 304	1 186 304	0	0	0
Iran (Islamic Republic of)	0.69	11 869 940	5 456 996	17 326 936	10 869 940	1 000 000	5 456 996	6 456 996
Iraq	0.12	0	949 043	949 043	949 043	0	0	0
Ireland	0.18	0	1 423 565	1 423 565	1 423 565	0	0	0
Israel	0.21	3 179 008	1 660 825	4 839 833	1 075 657 a/	2 103 351	1 660 825	3 764 176
Italy	3.99	0	31 555 677	31 555 677	31 555 677	0	0	0
Jamaica	0.01	0	79 087	79 087	79 087 a/	0	0	0
Japan	11.38	0	90 000 904	90 000 904	90 000 904	0	0	0
Jordan	0.01	0	79 087	79 087	79 087	0	0	0
Kenya	0.01	147 597	79 087	226 684	0	147 597	79 087	226 684
Kuwait	0.29	0	2 293 520	2 293 520	2 293 520	0	0	0
Lao People's Democratic Republic	0.01	0	79 087	79 087	0	0	79 087	79 087
Lebanon	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Lesotho	0.01	0	79 087	79 087	79 087	0	0	0

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Annex III (continued)

Member State	1990 scale of assessments (%)	Contributions payable as at 1 January 1990			Collections in 1990 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Liberia	0.01	193 994	79 087	273 081	0	193 994	79 087	273 081
Libyan Arab Jamahiriya	0.28	2 873 674	2 214 434	5 088 108	0	2 873 674	2 214 434	5 088 108
Luxembourg	0.06	0	474 521	474 521	474 521	0	0	0
Madagascar	0.01	56 412	79 087	135 499	95 956	0	39 543	39 543
Malawi	0.01	74 708	79 087	153 795	74 708	0	79 087	79 087
Malaysia	0.11	0	869 956	869 956	869 956	0	0	0
Maldives	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Mali	0.01	173 134	79 087	252 221	10 000	163 134	79 087	242 221
Malta	0.01	0	79 087	79 087	79 087	0	0	0
Mauritania	0.01	146 975	79 087	226 062	151 190	0	74 872	74 872
Mauritius	0.01	0	79 087	79 087	79 087	0	0	0
Mexico	0.94	0	7 434 170	7 434 170	3 926 001	0	3 508 169	3 508 169
Mongolia	0.01	0	79 087	79 087	79 085	0	2	2
Morocco	0.04	0	316 348	316 348	316 348 a/	0	0	0
Mozambique	0.01	72 413	79 087	151 500	74 758	0	76 742	76 742
Myanmar	0.01	0	79 087	79 087	79 087	0	0	0
Nepal	0.01	0	79 087	79 087	79 087	0	0	0
Netherlands	1.65	0	13 049 341	13 049 341	13 049 341 a/	0	0	0
New Zealand	0.24	0	1 898 086	1 898 086	1 898 086	0	0	0
Nicaragua	0.01	229 284	79 087	308 371	76 300	152 984	79 087	232 071
Niger	0.01	147 121	79 087	226 208	0	147 121	79 087	226 208
Nigeria	0.20	905 276	1 581 738	2 487 014	991 728	0	1 495 286	1 495 286
Norway	0.55	0	4 349 781	4 349 781	4 349 781	0	0	0
Oman	0.02	0	158 173	158 173	118 629	0	39 544	39 544
Pakistan	0.06	2 486	474 521	477 007	477 007	0	0	0
Panama	0.02	435 138	158 173	593 311	153 000	282 138	158 173	440 311
Papua New Guinea	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Paraguay	0.03	296 535	237 261	533 796	227 261	69 274	237 261	306 535
Peru	0.06	1 445 278	474 521	1 919 799	582 434 a/	862 844	474 521	1 337 365
Philippines	0.09	170 399	711 782	882 181	471 070 a/	0	411 111	411 111
Poland	0.56	0	4 428 867	4 428 867	2 580 000 a/	0	1 848 867	1 848 867
Portugal	0.18	0	1 423 565	1 423 565	1 423 565	0	0	0
Qatar	0.05	186 768	395 435	582 203	379 486	0	202 717	202 717
Romania	0.19	4 033 786	1 502 650	5 536 436	2 729 344	1 304 442	1 502 650	2 807 092
Rwanda	0.01	0	79 087	79 087	79 087	0	0	0
Saint Kitts and Nevis	0.01	57 121	79 087	136 208	0	57 121	79 087	136 208
Saint Lucia	0.01	38 501	79 087	117 588	117 588	0	0	0
Saint Vincent and the Grenadines	0.01	74 708	79 087	153 795	72 413	2 295	79 087	81 382
Samoa	0.01	15 181	79 087	94 268	15 181	0	79 087	79 087
Sao Tome and Principe	0.01	232 349	79 087	311 436	0	232 349	79 087	311 436
Saudi Arabia	1.02	0	8 066 864	8 066 864	8 066 864	0	0	0
Senegal	0.01	82 164	79 087	161 251	0	82 164	79 087	161 251
Seychelles	0.01	0	79 087	79 087	79 087	0	0	0
Sierra Leone	0.01	187 303	79 087	266 390	60 000	127 303	79 087	206 390
Singapore	0.11	0	869 956	869 956	869 956	0	0	0

Annex III (continued)

Member State	1990 scale of assessments (%)	Contributions payable as at 1 January 1990			Collections in 1990 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Solomon Islands	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Somalia	0.01	5 781	79 087	84 868	0	5 781	79 087	84 868
South Africa	0.45	37 302 373	3 558 911	40 861 284	0	37 302 373	3 558 911	40 861 284
Spain	1.95	0	15 421 948	15 421 948	15 421 948 a/	0	0	0
Sri Lanka	0.01	74 708	79 087	153 795	153 795	0	0	0
Sudan	0.01	74 708	79 087	153 795	73 300	1 408	79 087	80 495
Suriname	0.01	32 413	79 087	111 500	0	32 413	79 087	111 500
Swaziland	0.01	0	79 087	79 087	79 087	0	0	0
Sweden	1.21	0	9 569 516	9 569 516	9 569 516 a/	0	0	0
Syrian Arab Republic	0.04	0	316 348	316 348	4 698	0	311 650	311 650
Thailand	0.10	0	790 870	790 870	790 870	0	0	0
Togo	0.01	71 295	79 087	150 382	83 631	0	66 751	66 751
Trinidad and Tobago	0.05	0	395 435	395 435	365 406	0	30 029	30 029
Tunisia	0.03	25 108	237 261	262 369	237 261	0	25 108	25 108
Turkey	0.32	0	2 542 221	2 542 221	20 000 b/	0	2 522 221	2 522 221
Uganda	0.01	147 121	79 087	226 208	0	147 121	79 087	226 208
Ukrainian Soviet Socialist Republic	1.25	885 136	9 885 864	10 771 000	9 885 864 a/	0	885 136	885 136
Union of Soviet Socialist Republics	9.99	2 640 479	79 007 823	81 648 302	79 007 823 a/	0	2 640 479	2 640 479
United Arab Emirates	0.19	1 419 440	1 502 650	2 922 090	1 409 440	10 000	1 502 650	1 512 650
United Kingdom of Great Britain and Northern Ireland	4.86	0	38 436 237	38 436 237	38 436 237	0	0	0
United Republic of Tanzania	0.01	74 708	79 087	153 795	74 708	0	79 087	79 087
United States of America	25.00	365 131 467	233 654 250	598 785 717	76 883 602	288 247 865	233 654 250	521 902 115
Uruguay	0.04	298 831	316 348	615 179	615 179	0	0	0
Vanuatu	0.01	0	79 087	79 087	0	0	79 087	79 087
Venezuela	0.57	0	4 507 954	4 507 954	3 770 314 a/	0	737 640	737 640
Viet Nam	0.01	74 708	79 087	153 795	0	74 708	79 087	153 795
Yemen c/	0.02	2 195	158 174	160 369	79 087	2 195	79 087	81 282
Yugoslavia	0.46	4 974 286	3 637 997	8 612 283	4 000 000	974 286	3 637 997	4 612 283
Zaire	0.01	0	79 087	79 087	0	0	79 087	79 087
Zambia	0.01	25 491	79 087	104 578	24 991	500	79 087	79 587
Zimbabwe	0.02	0	158 173	158 173	0	0	158 173	158 173
Total	100.00	461 163 034	826 817 516	1 287 980 550	646 963 085	345 821 114	295 196 351	641 017 465

a/ Includes credit transferred from the Working Capital Fund.

b/ Credit transferred from the Working Capital Fund.

c/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

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Annex IV A

RESULTS OF SUSPENSION OF THE PROVISIONS OF FINANCIAL REGULATIONS 4.3, 4.4 AND 5.2(d) IN RESPECT OF THE REGULAR BUDGET
(In millions of United States dollars)

Description		Years in which benefit realized from the suspension of 4.3, 4.4 and 5.2 (d)						
		1974	1983	1985	1987	1989	1991	Total
I. Decrease in appropriations:								
Decrease in 1972 appropriations and income	3.9 a/b/							3.9
II. Unobligated balance of appropriations:								
1980-1981			5.4 c/					5.4
1982-1983				5.7 d/				5.7
1984-1985					3.0 e/			3.0
1986-1987								
Expenditure sections	129.1							
Add: Excess of actual miscellaneous income over revised estimates	9.9					139.0 h/		139.0
III. Savings in liquidation of prior years' outstanding obligations:								
1980-1981				14.7 f/				14.7
1982-1983					19.7 g/			19.7
1984-1985						7.6 i/		7.6
1986-1987							15.8 j/	15.8
Total		3.9	5.4	20.4	22.7	146.6	15.8	214.8

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Annex IV A (continued)

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a/ Net result of decrease in appropriations approved by General Assembly in resolutions 2947 A and B (XXVII), totalling $4.4 million, less shortfall of $0.5 million in actual miscellaneous income and staff assessment income as compared with final appropriations.

b/ Reflected in audited financial statements for 1972 and would have been credited against Member States' assessed contributions in 1974.

c/ Reflected in audited financial statements for 1980-1981 and would have been credited against Member States' assessed contributions in 1983.

d/ Reflected in audited financial statements for 1982-1983 and would have been credited against Member States' assessed contributions in 1985.

e/ Reflected in audited financial statements for 1984-1985, as amended in 1986 by $1.3 million of unrecorded 1984-1985 obligations and in 1987 by $1.2 million representing additional expenditures resulting from Judgement No. 370 of the United Nations Administrative Tribunal approved under General Assembly resolution 41/209 VIII.

f/ Balance of unliquidated obligations shown in 1980-1981 financial statements remained open through 1982; net savings reflected in 1982-1983 audited financial statements and would have been credited against Member States' assessed contributions in 1985.

g/ Balance of unliquidated obligations shown in 1982-1983 financial statements remained open through 1984; net savings reflected in 1984-1985 audited financial statements would have been credited against Member States' assessed contributions in 1987.

h/ Reflected in financial statements for 1986-1987 and would have been credited against Member States' assessed contributions in 1989.

i/ Balance of unliquidated obligations shown in 1984-1985 financial statements remained open through 1986; net savings reflected in 1986-1987 financial statements would have been credited against Member States' assessed contributions in 1989 after reduction of $3.1 million to be credited to Member States in accordance with General Assembly resolution 40/239 A.

j/ Estimated saving in liquidations of the 1986-1987 unliquidated obligations which remained open through 1988, which otherwise would be credited against Member States' assessments in 1991.

Annex IV B

RESULTS OF SUSPENSION OF THE PROVISIONS OF FINANCIAL REGULATIONS 4.3, 4.4, 5.2(b) AND 5.2(d) IN RESPECT OF UNEF/UNDOF AND UNIFIL

(In United States dollars)

UNEF/UNDOF		UNIFIL	
General Assembly resolution	Amount	General Assembly resolution	Amount
33/13 E	17 693 065	-	-
34/7 D	5 260 420	34/9 E	122 492
35/45 B	6 825 999	35/115 B	2 173 113
36/66	2 694 446	36/138 B	3 759 109
37/38 B	7 403 489	37/127 B	5 939 256
38/35 B	5 191 637	38/38 B	5 599 876
39/28 B	4 824 613	39/71 B	6 035 305
40/59 B	3 250 131	40/246 B	8 868 174
41/44 B	1 496 703	41/179 B	4 763 620
42/70 B	1 331 921	42/223	6 845 651
43/228	2 413 235	43/229	6 313 362
44/187	2 024 706	44/188	3 078 849
Total	60 410 365		53 498 807

Annex V A

ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1990

(In thousands of United States dollars)

Member State	Bond issue	Regular programme of technical assistance	Other budget items	Total
Bulgaria	394.4	199.6	-	594.0
Cambodia	-	-	70.6	70.6
Hungary	795.1	292.9	28.0	1 116.0
Israel	-	-	29.1	29.1
South Africa	955.4	-	39 905.9	40 861.3
United States of America	-	-	17 962.0	17 962.0
Viet Nam	14.6	-	0.4	15.0
Total	2 159.5	492.5	57 996.0	60 648.0

Annex V B

ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE UNITED NATIONS EMERGENCY FORCE (UNEF), THE UNITED NATIONS DISENGAGEMENT OBSERVER FORCE (UNDOF) AND THE UNITED NATIONS INTERIM FORCE IN LEBANON (UNIFIL) PROJECTED TO 31 DECEMBER 1990

(In thousands of United States dollars)

Member State	UNEF/UNDOF a/	UNIFIL b/
Albania	25.2	31.5
Benin	12.8	17.9
Bulgaria	-	377.0
Byelorussian Soviet Socialist Republic	-	3 194.3
Cambodia	25.9	-
Cuba	-	226.3
Czechoslovakia	-	8 074.8
Germany c/	1 394.8	15 854.0
Hungary	-	700.4
Iran (Islamic Republic of)	488.0	2 167.0
Iraq	160.0	420.7
Lao People's Democratic Republic	-	16.5
Libyan Arab Jamahiriya	338.6	890.2
Mongolia	8.4	28.1
Poland	-	14 397.3
South Africa	3 942.6	7 803.6
Syrian Arab Republic	47.7	119.5
Ukrainian Soviet Socialist Republic	-	11 286.6
Union of Soviet Socialist Republics	-	110 652.8
United States of America	972.2	10 545.5
Viet Nam	23.9	72.2
Yemen d/	12.6	35.8
Total	7 452.7	186 912.0

a/ From inception up to mandate ending 30 November 1990.

b/ From inception up to mandate ending 31 January 1991.

c/ With effect from 3 October 1990 the Federal Republic of Germany and the German Democratic Republic united to form one sovereign State under the designation "Germany".

d/ On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

Annex VI

UNITED NATIONS SPECIAL ACCOUNT
ESTIMATED AS AT 31 DECEMBER 1990 AND 1989

(In thousands of United States dollars)

Member States voluntary contributions: a/

	1990	1989
Bulgaria	150.0	150.0
Canada	3 871.8	3 871.8
China	5 000.0	5 000.0
Denmark	987.8	987.8
Egypt	50.0	50.0
Finland	507.9	507.9
Ghana	20.0	20.0
Greece	50.0	50.0
Iceland	80.0	80.0
Italy	1 499.7	1 499.7
Jamaica	10.0	10.0
Japan	12 500.0	12 500.0
Kuwait	250.0	250.0
Liberia	8.0	8.0
Mali	5.0	5.0
Malta	9.0	9.0
Nigeria	20.0	20.0
Norway	678.1	678.1
Saudi Arabia	250.0	250.0
Sweden	2 000.0	2 000.0
Togo	14.4	14.4
Tunisia	5.0	5.0
Uganda	19.0	19.0
Union of Soviet Socialist Republics	10 000.0	10 000.0
United Arab Emirates	1 000.0	1 000.0
United Kingdom of Great Britain and Northern Ireland	9 527.9	9 527.9
Yugoslavia	100.0	100.0
Zaire	100.0	100.0
Zambia	14.0	14.0
Total contributions	48 727.6	48 727.6

Annex VI (continued)

		1990	1989
Total contributions (brought forward)		48 727.6	48 727.6
Less: Contributions received from Japan pursuant to General Assembly resolution 3049 A (XXVII)	10 000.0 b/		
Amount appropriated for UNEF pursuant to resolution 2115 (XX), section II	3 911.0	13 911.0	13 911.0
Subtotal		34 816.6	34 816.6
Add: Interest earned, public contributions and other income			
Through 31 December 1989	78 676.8 c/		
1990 (estimated)	9 500.0	88 176.8 d/	78 676.8
Balance of United Nations Special Account applied to the short-term deficit		122 993.4	113 493.4

a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (see A/40/1102, para. 19). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX) except those from China, Saudi Arabia and the United Arab Emirates which were contributed under resolution 3049 A (XXVII). Japan contributed pursuant to resolutions 2053 A (XX) ($2.5 million) and 3049 A (XXVII) ($10 million). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ This $10 million was received pursuant to General Assembly resolution 3049 A (XXVII) with the expectation of inducing other Member States to make voluntary contributions.

c/ Includes proceeds of $624,897 from the sale of postage stamps allocated to the Special Account pursuant to General Assembly resolution 38/228 A and proceeds of $157,888 from the sale of special postage stamps on the economic crisis in Africa allocated to the Special Account pursuant to General Assembly resolutions 39/239 and 40/242.

d/ Excludes interest earned with effect from 1978 in respect of the contribution of $10 million received from Japan pursuant to General Assembly resolution 3049 A (XXVII).

Annex VII

GENERAL FUND CASH FLOW INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1987 - DECEMBER 1990 a/
(in millions of U.S. dollars)

YEAR		Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
1987	Opening balance	81.3	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	76.1	72.0	36.4	
	Income	212.9	32.2	61.6	48.0	23.6	83.8	11.0	25.4	15.0	59.0	16.9	120.9	710.3
	Disbursements	60.5	59.5	59.6	59.8	49.8	44.7	57.5	69.1	58.2	63.1	52.5	90.9	725.2
	Closing balance	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	76.1	72.0	36.4	66.4	
1988	Opening balance	66.4	186.6	214.2	215.8	245.6	193.4	180.7	178.1	136.9	95.7	164.6	106.4	
	Income	182.4	81.5	56.1	100.6	12.1	48.3	47.5	17.5	20.5	128.1	2.9	62.2	759.7
	Disbursements	62.2	53.9	54.5	70.8	64.3	61.0	50.1	58.7	61.7	59.2	61.1	80.2	737.7
	Closing balance	186.6	214.2	215.8	245.6	193.4	180.7	178.1	136.9	95.7	164.6	106.4	88.4	
1989	Opening balance	88.4	218.7	291.2	250.7	218.5	170.8	157.0	152.4	86.9	104.7	130.9	70.4	
	Income	179.0	127.1	35.6	43.5	21.6	47.6	46.5	15.7	83.1	78.9	10.1	75.4	764.1
	Disbursements	48.7	54.6	76.1	75.7	69.3	61.4	51.1	81.2	65.3	52.7	70.6	98.6	805.3
	Closing balance	218.7	291.2	250.7	218.5	170.8	157.0	152.4	86.9	104.7	130.9	70.4	47.2	
1990	Opening balance	47.2	181.9	197.6	216.9	181.1	123.5	90.7	25.4	142.4	93.6	54.9	55.0	
	Income b/	192.4	87.5	80.3	36.4	5.2	52.7	11.5	194.4	24.1	58.6	62.2	67.5	872.8
	Disbursements c/	57.7	71.8	61.0	72.2	62.8	85.5	76.8	77.4	72.9	97.3	62.1	126.5	924.0
	Closing balance	181.9	197.6	216.9	181.1	123.5	90.7	25.4	142.4	93.6	54.9	55.0	(4.0)	

a/ Actual disbursements include net changes in other assets and liabilities.
b/ Includes actual receipts for January to September and projections for October to December 1990.
c/ Includes actual disbursements for January to August and projections for September to December 1990.

UNITED NATIONS

A

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11 October 1990

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Forty-fifth session
FIFTH COMMITTEE
Agenda item 126 (c)

PERSONNEL QUESTIONS: OTHER PERSONNEL QUESTIONS

Amendments to the Staff Rules

Report of the Secretary-General

1. The Staff Regulations of the United Nations provide in regulation 12.3 that the full text of provisional staff rules and amendments shall be reported annually to the General Assembly.

A. 100 series

2. Staff rules 100.1 to 112.8, which are applicable to all staff except technical co-operation project personnel and staff members specifically engaged for conferences and other short-term service, were the subject of a provisional amendment being issued in document ST/SGB/Staff Rules/1/Rev.7/Amend.1. Its main purpose is to promulgate a number of amendments that are consequential to decisions adopted by the General Assembly in its resolution 44/198 of 21 December 1989 on the recommendation of the International Civil Service Commission, as explained in paragraphs 3 to 12 below.

3. Staff rule 103.7, Post adjustment, paragraphs (a) and (b), were amended and paragraph (c) was deleted to reflect the new method for the calculation of post adjustment by the application of the multiplier for the duty station to 1 per cent of the corresponding net base salary. Paragraph (d) was amended to reflect the replacement of the assignment allowance and installation grant entitlements by the new mobility and hardship allowance and assignment grant entitlements.

4. Staff rule 103.9, Salary policy in promotions, was revised to grant a higher salary increase on promotion, as well as to implement related agreements of the organizations participating in the United Nations common system concerning the date of the next increment following promotion and the emoluments to be taken into

account in the case of promotion from the General Service and related categories to the Professional category.

5. Staff rule 103.20, Education grant, paragraph (d) was amended to reflect an increase in the additional amount for boarding costs at designated duty stations and to limit reimbursement of such amount to school attendance at the primary and secondary levels.

6. Staff rule 103.21, Salary and allowances during mission assignments, paragraph (a) was amended to reflect the new mobility and hardship allowance and assignment grant entitlements.

7. Staff rule 103.22, Assignment allowance, was replaced by a new rule, Mobility and hardship allowance, which sets out the general terms and conditions of the new entitlement.

8. Staff rule 105.3, Home leave, paragraph (m) was amended to eliminate the accelerated home leave entitlement every 18 months, which was superseded by the new mobility and hardship allowance.

9. Staff rule 107.7, Travel expenses, paragraph (a) was amended to delete the provision relating to pre-departure expenses, an entitlement that was superseded by the new assignment grant entitlement.

10. Staff rule 107.20, Installation, was replaced by a new rule, Assignment grant, which sets out the general terms and conditions of the new entitlement.

11. Staff rule 107.27, Removal costs, paragraphs (a) and (g) were amended to introduce changes consequential to the establishment of the new mobility and hardship allowance.

12. Staff rule 109.4, Termination indemnity, paragraph (a), staff rule 109.5, Repatriation grant, paragraph (g), staff rule 109.8, Commutation of accrued annual leave, and staff rule 109.10, Last day for pay purposes, subparagraph (a)(vi), were amended to reflect changes in the calculation of such payments in respect of staff in the Professional and higher categories.

13. In addition, the following other rules were amended as explained in paragraphs 14 and 15 below.

14. Staff rule 107.13, Terminal expenses, paragraph (a) was amended to remove matters of detail that more appropriately belong in an administrative instruction.

15. Staff rule 111.2, Appeals, paragraph (1) was amended to deal expressly with requests for the production of records of the appointment and promotion bodies by Joint Appeals Board panels.

16. Annex A to the Staff Rules was amended for the following purposes:

(a) To show the revised scale for computing separation payments for staff in the Professional and higher categories and in the Field Service category effective 1 April 1990. As from 1 July 1990, this schedule applies only to staff in service prior to that date until such a time as the corresponding net base salary amounts exceed those in the scale of separation payments;

(b) To show the revised scales of pensionable remuneration for staff in the Professional and higher categories effective 1 February 1990 and 1 July 1990;

(c) To show the revised scales of pensionable remuneration for staff in the Field Service category, effective 1 February 1990 and 1 July 1990.

17. Appendix B (Headquarters) was amended for the following purposes:

(a) To incorporate the revised salary scales for the General Service, Security Service, Trades and Crafts and Public Information Assistants and Tour Co-ordinators/Supervisors categories effective 1 October 1989 and 1 September 1990;

(b) To show the revised rates of dependency allowances effective 1 October 1989.

18. Appendix F (Headquarters) was amended to show the revised salary scales for Language Teachers effective 1 November 1989 and 1 September 1990 and the revised rates of dependency allowances effective 1 October 1989.

B. 200 series

19. Staff rules 200.1 to 212.7, applicable to staff specifically recruited for service with technical co-operation projects, are the subject of a provisional amendment being issued in document ST/SGB/Staff Rules/2/Rev.7/Amend.1. The amended provisions, which follow the same pattern as the corresponding amendments to the 100 series of Staff Rules being issued in document ST/SGB/Staff Rules/1/Rev.7/Amend.1, are the following:

Rule 220.1	Applicability
Rule 203.5	Post adjustment
Rule 203.8	Education grant
Rule 203.9	Daily subsistence allowance
Rule 203.10	Installation grant
Rule 203.11	Assignment allowance
Rule 203.12	Extension of tour of duty
Rule 205.2	Home leave
Rule 207.3	Travel expenses
Rule 207.15	Terminal expenses
Rule 209.5	Termination indemnity
Rule 209.8	Conditions governing payment of repatriation grant

Rule 209.9	Commutation of accrued annual leave
Rule 209.11	Last day for pay purposes
Appendix I	Salary scales
	Scale for computing separation payments
	Scale of pensionable remuneration
Appendix II	Schedules of post adjustment (cancelled)
Appendix III	Appeals

20. The text of the amendments to the 100 series of the Staff Rules being issued in document ST/SGB/Staff Rules/1/Rev.7/Amend.1 is annexed to the present report. The text of the amendments to the 200 series is similar.

Annex

Chapter III

SALARIES AND RELATED ALLOWANCES

Rule 103.7

Post adjustment

Rule 103.7 (a) and (b), as amended, reads as follows:

"(a) Subject to paragraph (d) below, post adjustments under annex I, paragraph 9, to the Staff Regulations shall be applied in accordance with paragraph (b) below in the case of staff members in the Professional and higher categories and in the Field Service category who are assigned to a duty station for one year or more.

"(b) (i) The amount of post adjustment for each level and step of the Professional and higher categories and in the Field Service category shall be determined for each duty station by applying the multiplier of the post adjustment classification for the duty station to 1 per cent of the corresponding net base salary rates.

"(ii) A staff member who is entitled to salary at the dependency rate shall be paid post adjustment calculated on the basis of such salary regardless of where the dependants reside."

Rule 103.7 (c) is deleted.

Rule 103.7 (d) (ii), as amended, reads as follows:

"(ii) When a staff member is assigned to a duty station for less than one year, the Secretary-General shall decide at that time whether to apply the post adjustment applicable to the duty station and, if appropriate, to pay an assignment grant under rule 107.20 and the hardship and non-removal elements of the mobility and hardship allowance under rule 103.22 or, in lieu of the above, to authorize appropriate subsistence payments."

Rule 103.9

Salary policy in promotions

Rule 103.9, as revised, reads as follows:

"(a) On promotion, a staff member shall be placed at the lowest step in the level to which he or she has been promoted that provides an increase in

net base salary equal to at least the amount that would have resulted from the granting of two steps at the lower level.

"(b) If promotion is effective on the month in which an increment at the lower level is due, such increment will be included in the salary at the lower level, to which two steps will then be added to determine the staff member's salary on promotion in accordance with paragraph (a) above.

"(c) The date of the first salary increment at the higher level shall be the anniversary date of promotion except that:

"(i) In the case of those increments that require two years of satisfactory service, the first increment at the higher level will become due two years from the date of promotion; and

"(ii) In the case of accelerated increments, the first increment at the higher level will become due ten or twenty months from the date of promotion, as appropriate.

"(d) On promotion from the General Service and related categories to the Professional category and in order to determine in accordance with paragraph (a) above the step that should be granted within the level to which the staff member is promoted, the following emoluments shall also be taken into account:

"(i) The net amount of any pensionable allowance that the staff member received at the lower level; and

"(ii) The post adjustment that, at the duty station where the staff member was serving prior to promotion, corresponds to the net base salary at the single rate for the level and step in the Professional category to which the staff member is promoted."

Rule 103.20

Education grant

Rule 103.20 (d), as amended, reads as follows:

"(d) In the case of attendance at an educational institution outside the duty station, the amount of the grant shall be:

"(i) Where the institution provides board for the child, 75 per cent of the allowable costs of attendance and of the cost of board up to $9,000 a year, with a maximum grant of $6,750 a year;

"(ii) Where the institution does not provide board, $2,000 plus 75 per cent of the allowable costs of attendance up to $6,333 a year, with a maximum grant of $6,750 a year.

However, in the case of staff members serving at designated duty stations, 100 per cent of boarding costs up to $3,000 a year may be reimbursed in respect of attendance at the primary or secondary levels, as an amount additional to the maximum grant of $6,750 a year."

Rule 103.21

Salary and allowances during mission assignments

Rule 103.21 (a), as amended, reads as follows:

"(a) The Secretary-General may designate special mission assignments, including assignments for periods of one year or more, during which a mission subsistence allowance shall be authorized in lieu of mobility and hardship allowance under rule 103.22, assignment grant under rule 107.20 and any post adjustment to the area applicable under rule 103.7 (a). Where such a designation has been made, the mission subsistence allowance shall be payable to staff members recruited or assigned from outside the area of the mission, and the salaries of staff members assigned from another duty station shall continue to be subject to the post adjustment and allowances, if any, applicable at the duty station from which the staff members were assigned."

Rule 103.22

New rule 103.22 reads as follows:

"Mobility and hardship allowance

"(a) For the purpose of this rule, 'assignment' means the staff member's initial appointment or any subsequent movement to a new duty station for a period of one year or more.

"(b) As an incentive to mobility and to compensate for hardship and non-removal of personal effects and household goods, a non-pensionable allowance composed of three elements - mobility, hardship and non-removal of personal effects and household goods - shall be payable to staff members in the Professional and higher categories subject to the conditions set out in paragraphs (c), (d) and (e) below.

"(c) The mobility element of the allowance shall be payable provided that:

"(i) The staff member has served in the United Nations common system for a period of five consecutive years;

"(ii) The staff member is assigned to a second or subsequent duty station. However, in the case of service at headquarters duty stations or other designated duty stations, three previous assignments will be required, of which at least two should have been at duty stations classified at hardship levels established by the Secretary-General;

"(iii) The assignment involves payment of the assignment grant.

The mobility element of the allowance shall be discontinued or reduced under terms and conditions established by the Secretary-General.

"(d) The hardship element of the allowance shall be payable to staff members who are assigned to duty stations classified at hardship levels established by the Secretary-General. This element shall be payable for the duration of the staff member's assignment according to the hardship classification of the duty station.

"(e) (i) The non-removal element shall be payable to staff members who, on assignment to a duty station, did not have an entitlement to removal costs under rule 107.27, provided that an entitlement to assignment grant exists;

"(ii) Where the assignment is for two years or more, normally removal costs under rule 107.27 will be paid in the case of service at headquarters duty stations or other designated duty stations in similar locations and the non-removal element will be paid in the case of service at all other duty stations;

"(iii) The non-removal element shall be discontinued if an entitlement to removal to the duty station under rule 107.27 arises. However, the Secretary-General may decide to continue payment of the non-removal element of the allowance in lieu of removal costs under rule 107.27.

"(f) For staff members at the P-4 and P-5 levels entitled to the dependency rate, the amount of the mobility and hardship allowance shall be determined by applying to the base salary at the dependency rate for the P-4 level, step VI, the percentages in a matrix established by the Secretary-General. For staff at the P-1 to P-3 levels entitled to the dependency rate, such amount shall be reduced by 13 per cent; for staff at the D-1 level and higher categories entitled to the dependency rate, such amount shall be increased by 13 per cent. The amounts payable at the single rate shall be 75 per cent of the amounts payable at the dependency rate.

"(g) The mobility and hardship allowance shall also be payable to staff in the Field Service category. In the case of such staff, the amount of the mobility and hardship allowance shall be determined by applying the percentages in the matrix to the base salary at a level and step in the Field Service salary scale established by the Secretary-General."

Chapter V

ANNUAL AND SPECIAL LEAVE

Rule 105.3

Home leave

Rule 105.3 (m), as amended, reads as follows:

"(m) Under the terms and conditions established by the Secretary-General, eligible staff members serving at designated duty stations having very difficult conditions of life and work shall be granted home leave once in every twelve months."

Chapter VII

TRAVEL AND REMOVAL EXPENSES

Rule 107.7

Travel expenses

Rule 107.7 (a), as amended, reads as follows:

"(a) Travel expenses that shall be paid or reimbursed by the United Nations under the relevant provisions of these Rules include:

"(i) Transportation expenses (i.e., carrier fare);

"(ii) Terminal expenses;

"(iii) Transit expenses;

"(iv) Travel subsistance allowance;

"(v) Necessary additional expenses incurred during travel."

Rule 107.13

Terminal expenses

Rule 107.13 (a), as amended, reads as follows:

"(a) For all official travel to or from the duty station, a staff member may claim reimbursement of terminal expenses incurred for each required trip by means of public conveyance between the airport or other point of arrival or

departure and the hotel or other place of dwelling in respect of himself or herself and in respect of each family member authorized to travel at United Nations expense, at rates and under conditions established by the Secretary-General. No expenses shall be reimbursable in respect of an intermediate stop:

"(i) That is not authorized;

"(ii) That does not involve leaving the terminal; or

"(iii) That is exclusively for the purpose of making an onward connection."

Rule 107.20

New rule 107.20 reads as follows:

"Assignment grant

"(a) Except for special mission service, a staff member who travels at United Nations expense to a duty station for an assignment expected to be of at least one year's duration shall be paid an assignment grant, subject to the conditions set forth below.

"(b) The amount of the assignment grant shall be equivalent to:

"(i) Thirty days of subsistence allowance at the daily rate applicable under subparagraph (c) (i) below; and

"(ii) Thirty days of subsistence allowance at half such daily rate in respect of each family member for whom travel expenses have been paid by the United Nations under rule 107.2 (a) (i), (ii) or (iii).

The above-mentioned amounts shall be calculated on the basis of the rate prevailing on the date of arrival at the duty station of the staff member or of the staff member's family member, as appropriate.

"(c) (i) The Secretary-General may establish special rates of subsistence allowance for the purposes of the assignment grant for specific categories of staff at various duty stations and publish such rates by administrative instruction or other appropriate means. Where such special rates have not been established, the travel subsistance allowance rates under rule 107.15 shall be used in computing the assignment grant;

"(ii) Under conditions established by the Secretary-General, the limit of thirty days provided in paragraph (b) above may be extended to a maximum of ninety days. The amount of the grant during the extended period shall be up to 60 per cent of the appropriate prevailing rate.

"(d) In addition to any amount of grant paid under paragraph (b) above, a lump sum calculated on the basis of the staff member's net base salary and, where appropriate, post adjustment at the duty station of assignment may be paid under conditions established by the Secretary-General. The lump sum shall be payable at the following rates:

"(i) At headquarters duty stations and other designated duty stations, a lump sum equivalent to one month's net base salary and, where appropriate, post adjustment, provided the staff member is not entitled to removal costs under staff rule 107.27;

"(ii) At all other duty stations:

"a. Where the staff member is entitled to removal costs under rule 107.27, one month's net base salary and, where appropriate, post adjustment;

"b. Where the staff member is not entitled to removal costs under rule 107.27, one month's net base salary and, where appropriate, post adjustment if the assignment is for less than three years, and two months' net base salary and, where appropriate, post adjustment if the assignment is for three years or more.

If an assignment for less than three years is extended to three years or more, the staff member shall be paid at that time a second one-month lump sum.

"(e) If a change of official duty station or a new appointment involves a return to a place at which the staff member was previously stationed, the full amount of the assignment grant shall not be payable unless the staff member has been absent from that place for at least one year. In the case of a shorter absence, the amount payable shall normally be that proportion of the full grant that the completed months of absence bear to one year.

"(f) Where both husband and wife are staff members who are travelling at United Nations expense to a duty station, and taking into account rule 104.10 (d), the assignment grant shall be paid in respect of himself or herself. If they have a dependent child or children, the assignment grant in respect of such child or children shall be paid to the staff member on whom each child is recognized to be dependent.

"(g) If both husband and wife would otherwise qualify for the lump-sum portion of the grant, such lump sum shall be paid only to the spouse whose lump-sum portion yields the higher amount.

"(h) In cases where the staff member has not completed the period of service in respect of which the assignment grant has been paid, the grant shall be adjusted proportionately and recovery made under conditions established by the Secretary-General who, in exceptional circumstances, may decide to waive recovery.

"(i) The Secretary-General may, in appropriate cases, authorize payment of all or part of the assignment grant where the United Nations has not been required to pay travel expenses upon the appointment of a staff member regarded as internationally recruited under rule 104.7."

Rule 107.27

Removal costs

Rule 107.27 (a), as amended, reads as follows:

"(a) Subject to the provisions of rule 103.22 on mobility and hardship allowance, when an internationally recruited staff member is to serve at an established office for a continuous period that is expected to be two years or longer, the Secretary-General shall decide whether to pay the non-removal element of the mobility and hardship allowance under rule 103.22 or to pay costs for the removal of the staff member's personal effects and household goods under the following circumstances:

"(i) On initial appointment for a period of two years or longer;

"(ii) Upon completion of two years of continuous service;

"(iii) On change of duty station to an established office, provided that the staff member is expected to serve at the new duty station for a period of two years or longer and that, in exceptional cases where the expected period of service is one year or more but less than two years, the Secretary-General may authorize payment of removal costs under this rule in lieu of the non-removal element of the mobility and hardship allowance under rule 103.22;

"(iv) Upon separation from service, provided that the staff member had an appointment for a period of two years or longer or had completed not less than two years of continuous service and had been granted removal to the duty station."

Rule 107.27 (g), as amended, reads as follows:

"(g) When an internationally recruited staff member is assigned to a duty station where the non-removal element of the mobility and hardship allowance, rather than payment of removal costs, is authorized, the United Nations shall pay the costs for the storage of personal effects and household goods and other pertinent charges, including the cost of insurance up to a maximum of $40,000 for a staff member without a spouse or dependent child and $65,000 for a staff member with a spouse or dependent child, provided that:

"(i) The staff member is assigned from a duty station to which he or she enjoyed removal entitlement under paragraph (a) above or would have enjoyed such entitlement had the staff member been recruited from outside the area of the duty station;

"(ii) The staff member is expected to return to the same duty station within five years;

"(iii) The quantity of personal effects and household goods stored does not exceed the difference between the maximum allowance under paragraph (d) above and the amount actually shipped under rule 107.21. The maximum insurance value shall be reduced accordingly.

Storage charges shall not be paid beyond the five-year period following the date of the assignment. However, when a staff member's assignment is extended beyond the initial period of five years for a period of up to two years at the same duty station, storage charges may continue to be paid for the period of such extension. Storage charges shall not be paid in the case of mission or other assignments not involving a change of official duty station."

Chapter IX

SEPARATION FROM SERVICE

Rule 109.4

Termination indemnity

Rule 109.4 (a) (i) and (ii), as amended, reads as follows:

"(a) Payment of termination indemnity under staff regulation 9.3 and annex III to the Staff Regulations shall be calculated:

"(i) For staff in the Professional and higher categories, on the basis of the staff member's gross salary less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (i);

"(ii) For staff in the Field Service category, on the basis of the staff member's gross salary less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (i), plus language allowance, if any.

However, in the case of staff in service prior to 1 July 1990, the above calculations shall continue to be made on the basis of the corresponding scales of separation payments in Appendix A to the Staff Rules until such time as the amounts in the base salary scales exceed those in the scales of separation payments."

Rule 109.5

Repatriation grant

Rule 109.5 (g) (i) and (ii), as amended, reads as follows:

"(g) Payment of the repatriation grant shall be calculated:

"(i) For staff in the Professional and higher categories, on the basis of the staff member's gross salary less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (i);

"(ii) For staff in the Field Service category, on the basis of the staff member's gross salary less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (i), plus language allowance, if any."

However, in the case of staff in service prior to 1 July 1990, the above calculations shall continue to be made on the basis of the corresponding scales of separation payments in Appendix A to the Staff Rules until such time as the amounts in the base salary scales exceed those in the scales of separation payments."

Rule 109.8

Commutation of accrued annual leave

Rule 109.8 (i) and (ii), as amended, reads as follows:

"If, upon separation from service, a staff member has accrued annual leave, the staff member shall be paid a sum of money in commutation of the period of such accrued leave up to a maximun of 60 working days. The payment shall be calculated:

"(i) For staff in the Professional and higher categories, on the basis of the staff member's net base salary plus post adjustment;

"(ii) For staff in the Field Service category, on the basis of the staff member's net base salary plus post adjustment."

Rule 109.10

Last day for pay purposes

Rule 109.10 (a) (vi), as amended, reads as follows:

"(vi) In the case of death, the date on which entitlement to salary, allowances and benefits shall cease shall be the date of death, unless there is a surviving spouse or dependent child. In this event, the date shall be determined in accordance with the following schedule:

Completed years of service in the Secretariat (as defined in rule 109.4)	Months of extension beyond date of death
3 or less	3
4	4
5	5
6	6
7	7
8	8
9 or more	9

Payment related to the period of extension beyond the date of death may be made in a lump sum as soon as the pay accounts and related matters can be closed. Such payment shall be made only to the surviving spouse and dependent children. For staff in the Professional and higher categories, the payment shall be calculated on the basis of the staff member's gross salary less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (i). For staff in the Field Service category, the payment shall be calculated on the basis of the staff member's gross salary, less staff assessment, according to the schedule of rates set forth in staff regulation 3.3 (b) (i), plus language allowance, if any. However, in the case of staff in service prior to 1 July 1990, the above calculations shall continue to be made on the basis of the corresponding scales of separation payments in Appendix A to the Staff Rules until such time as the amounts in the base salary scales exceed those in the scales of separation payments. For staff in the General Service and related categories, the payment shall be calculated on the basis of the staff member's pensionable remuneration, including:

a. Language allowance, if any; and

b. In respect of staff in receipt of non-resident's allowance under rule 103.5 (d), such non-resident's allowance,

less staff assessment according to the schedule of rates set forth in staff regulation 3.3 (b) (ii) applied to the gross salary alone. All other entitlements and accrual of benefits shall cease as of the date of death."

Chapter XI

JOINT APPEALS BOARDS

Rule 111.2

Appeals

Rule 111.2 (1), as amended, reads as follows:

"(1) The panel shall have authority to call members of the Secretariat who may be able to provide information concerning the issues before it and shall have access to all documents pertinent to the case. Notwithstanding the preceding sentence, should the panel wish to have information or documents relating to the proceedings of the appointment and promotion bodies in questions involving appointment and promotion, it shall request such information or documents from the Chairperson of the Appointment and Promotion Board, who shall decide on the panel's request, taking into account the interests of confidentiality. This decision of the chairperson is not subject to appeal. The chairperson of the panel shall determine which documents are to be transmitted to all members of the panel and the parties."